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(3) The revenue from duties on imports (and on exports) has no logical relation with the fiscal system of the country, since the low duties do not result in any correspondingly large volume of revenue, and the rigidity of the rates keeps the customs revenue from serving to supplement the income of the state.

On the whole, Dr. Chu shows clearly enough that the present Chinese tariff, in the first place, is worse than useless as a protective measure. It renders slight service as a means of revenue. Its administration and modification through treaties discriminate heavily against Chinese traders in favor of foreigners. In short, concludes the author, it is only an instrument for the exploitation of Chinese trade by foreigners, and has been so ever since the Opium War.

A. A. O.

YOUNG, ARTHUR NICHOLS. *The Single Tax Movement in the United States*. Pp. x, 340. Price, \$1.50. Princeton: Princeton University Press, 1916.

Few reform movements have made a stronger appeal than has that of the single taxers. The accuracy of many of their contentions and their enthusiasm has deeply influenced modern economists. Their emphasis on many of the injustices in private ownership of land has helped to concentrate attention on the need for reform. The effects have been far reaching. Even though no community has yet been able to apply the single tax theory in an unqualified manner there have been noteworthy results in several directions. Although other influences are in part responsible, present-day emphasis on the exemption of improvements, on taxation of the unearned increment and on other modern reforms is in part due also to the single tax movement.

An unprejudiced history of such a movement has been needed and fortunately is now at hand in this volume by Dr. Young. Although there were many anticipations of the doctrine among the early economists, the modern movement originates with Henry George. The economic life of California and its effect on George's views, the appearance of *Progress and Poverty* and his other works, and his participation in politics are described in detail. The movement after the death of George is traced in the different states and the tactics of the single taxers is analyzed.

The volume is scholarly throughout and its style is pleasing. Although the narrative requires careful attention to details, the accuracy of which is vouched for by voluminous references, it is readable from beginning to end. The author finds it impossible even in his narrative to conceal entirely his lack of sympathy with George's doctrine but nowhere does this difference of opinion become so pronounced as to prejudice the conclusions.

Little is said regarding the nature of the single tax and the validity of the argument until at the end of the volume where the last chapter treats of some of the theoretical aspects. This discussion is not entirely satisfactory. Perhaps because of space limitations only a part of the theoretical contentions of George and his followers are considered and answered. This is, however, a minor objection to a volume that is intended to be primarily narrative. It is a most welcome and valuable study.

E. M. PATTERSON.

University of Pennsylvania.